

**Ability to Pay Analysis: Documents Reviewed by EPA**  
**San Gabriel Valley, Baldwin Park Operable Unit**

**1. Azusa Pipe & Tube Bending Corporation**

Letter from Stephen T. Holzer, Parker, Milliken, Clark, O'Hara & Samuelian, to U.S. Environmental Protection Agency ("EPA"), dated July 27, 1999

Response to 104(e) letter from Azusa Pipe & Tube Bending Corporation (undated; received 7/26/99)

EPA Financial Statement for Businesses, as of June 30, 1998

Azusa Pipe & Tube Bending Corporation financial statements (enclosure to EPA Financial Statement)

EPA Financial Statement for Trusts, for Tressel Family Trust

Wells Fargo Bank account, statements for months ending July 23, 1998 through June 23, 1999

IRS Form 1120 U.S. Corporation Income Tax Return for Azusa Pipe & Tube Bending Corporation, years ending June 30, 1994, 1995, 1996, 1997, and 1998

IRS Form 8821 Tax Information Authorization, signed 7/12/99

Financial statements for Azusa Pipe & Tube Bending Corporation, years ended June 30, 1994, 1995, 1996, 1997, and 1998

Letter from Stephen T. Holzer, Parker, Milliken, Clark, O'Hara & Samuelian, to EPA, dated August 30, 1999

Letter from Stephen T. Holzer, Parker, Milliken, Clark, O'Hara & Samuelian, to EPA, dated January 9, 2000, with enclosures

Note dated June 7, 1989

American States Life Insurance Company policy, statements ending 8/20/99 and 11/20/99

Safeco Life Insurance policy, October 1999 letter

American States Life Insurance Company policy, statements ending 8/20/99 and 11/20/99

Safeco Life Insurance policy, October 1999 letter

New York Life policy, loan statement, May 4, 1999

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New York Life policy, annual policy summary, May 8, 1998  
Southwestern Life Insurance Company policy, notice of scheduled payment due July 28, 1999  
Southwestern Life Insurance Company policy, annual report as of July 27, 1999  
Jackson National Life policy, annual statement at 7/28/99  
Jackson National Life policy, annual statement at 7/28/99  
Jackson National Life policy, anniversary notice, due date 7/28/99  
American States Life Insurance Company application for Ronald F. Tressel  
American States Life Insurance Company Policy Loan Note, 11/16/90  
Letter from American States Life Insurance Company to Ronald F. Tressel, August 12, 1999  
American States Life Insurance Company application for Frederick G. Tressel  
American States Life Insurance Company Policy Loan Note, 11/16/90  
Letter from American States Life Insurance Company to Frederick G. Tressel, August 12, 1999

Letter from Michael D. Stevens of Parker, Milliken, Clark, O'Hara & Samuelian, to EPA, dated September 7, 2000, with enclosures  
Wells Fargo account monthly statements ending 7/26/99 to 6/23/00  
IRS Form 1120 U.S. Corporation Income Tax Return for Azusa Pipe & Tube Bending Corporation, years ending June 30, 1999  
Wells Fargo Businessline account credit line statement closing 6/28/99 through 6/26/2000  
Republic Group LLC lease agreement, dated 7/24/97  
Nissan Motor Acceptance Corporation vehicle contract and security agreement, 02/07/98

Letter from Michael D. Stevens of Parker, Milliken, Clark, O'Hara & Samuelian, to EPA, dated November 22, 2000, with enclosures  
Profit and Loss, July 1999 through June 2000  
IRS Form 1120 U.S. Corporation Income Tax Return for Azusa Pipe & Tube Bending Corporation, years ending June 30, 2000

## **APPENDIX B**

Letter from Gerald M. Delgado to U.S. Department of Justice, September 13, 2005, with enclosures

Attachment to EPA submission, September 13, 2005

EPA Financial Statement for Businesses, signed September 14, 2005

Financial statements for years ending June 30, 1999 through June 30, 2004

Monthly bank statement for June 30, 2005

IRS Form 8821, Tax Authorization Form, signed 9/12/05

IRS Form 1120, U.S. Corporation Income Tax Returns, for years 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996 (with amended copy), 1997 (with amended copy), 1998 (with amended copy), 1999, 2000, 2001, 2002, and 2003 (years ending June 30, 1990 through June 30, 2004)

Balance Sheets, as of June 30, 1999/2000, June 30, 2001/2002, and June 30, 2003/2004

Profit & Loss, years ended June 30, 1999/2000, June 2001/2002, and June 2003/2004

Agreement for the Purchase of Certain Assets of Azusa Pipe and Tube Bending Corporation Purchase, dated April 29, 2005

## **2. Tressel & Tressel Partnership**

Letter from Gerald M. Delgado to EPA, dated December 30, 2005, with enclosures

Bank of America account monthly statements ending March 12, 2004 through January 11, 2005

Comparative balance sheet and income statement as of December 31, 2002 and 2001 and December 31, 2004 and 2003

## **3. Frederick Tressel**

ATP application from Frederick G. Tressel, dated August 19, 2005, including:

Individual Ability to Pay Claim Financial Data Request Form for Frederick Tressel, 8/19/2005

IRS Form 8821, Tax Information Authorization, signed August 16, 2005

Financial Statement for Trusts, for the Tressel Family Trust, signed August 19, 2005

Citibank account monthly statements, for periods ending June 20, 2004 through July 21, 2005

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Agreement Establishing the Tressel Family Trust  
IRS Form 1040, U.S. Individual Income Tax Return, 2002, 2003, and 2004  
Individual Ability to Pay Claim Financial Data Request Form for Violet  
Tressel, 8/19/2005

Closing statements

Estimated, for property in Arcadia, CA

Final, for property in San Jacinto, CA

Letter from Frederick Tressel to EPA, dated November 20, 2005, with enclosures

Citibank checks

WM Financial Services, account statement ending 09/30/05

WM Financial Services, account statements ending 09/30/05 and 08/31/05

Downey Savings instruction and letter dated June 29, 2005

U.S. Savings Bonds documentation

Citibank account statement ending Oct. 23, 2005

Wells Fargo account, period ending September 30, 2005

WM Financial Services, account

Letter dated 7/27/2005

Letter dated June 27, 2005

Account profile dated June 27, 2005

Cash Securities Receipt dated 6/27/05, Citibank check

Hartford Leaders Enrollment Form

Hartford Leaders Request for Variable Annuity

Financial Products Disclosure

Variable Annuity Disclosure

Brokerage Account Application and Agreement

Fax Cover Sheet, dated July 28, 2004

Hartford Leaders variable annuity quarterly statement, ending September 30, 2005

Statement of Payment, dated 09/09/2005

Statement of Payment, dated 10/10/2005

AmerUS Life Tax Deferred Annuity Statement, as of 02/04/2004

Citicorp Investment Services account

Client statement dated September 30, 2005

Hartford annuity contract, letter dated July 27, 2005

Citicorp Investment Services account Confirmation, dated 06/28/2005

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Citibank account Transaction Receipt/Funds Availability Notice, 11/04/05  
Hartford Life Insurance Companies account, Statement of Payment, dated 10/28/2005  
Hartford Life Insurance Companies account, Statement of Payment, dated 9/28/2005  
Hartford Life Insurance Companies account, Statement of Payment, dated 8/30/2005  
Hartford Life Insurance Companies account, Statement of Payment, dated 7/28/2005  
Citibank deposit slip, 08/02/05  
Pacific Community Credit Union account, statement ending 03/31/05  
Linsco Private Ledger, account, statement ending August 31, 2005  
AIG SunAmerica, account, quarterly statement ending September 30, 2005

Letter from Frederick Tressel, dated November 23, 2005

Email from David Solinger to U.S. Department of Justice, dated February 2, 2007, containing copies of documents from Frederick Tressel dated November 29, 2006 (assets/expenses), and January 22, 2007 (U.S. savings bonds)

#### **4. Ronald Tressel**

Letter from Gerald M. Delgado to U.S. Department of Justice, September 13, 2005, with enclosures

INDIPAY Financial Data Request Form, 9/15/2005

IRS Form 8821, Tax Information Authorization, signed 9/12/05

IRS Form 1040, U.S. Individual Income Tax Return, 2001, 2002, 2003, and 2004

Email from Gerald Delgado, dated 11/21/2005, with enclosures

Letter from Gerald Delgado, dated November 21, 2005

Commercial Lease Agreement, effective July 1, 2001 (unsigned and undated)

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Email from Gerald Delgado, dated 12/01/2005, indicating intent to email the following:

- Bank of America account, for the months ending November 9, 2004 through November 9, 2005 (checking and savings accounts)

- Bank of America account (rollover IRA), periods ending August 31, 2005 and September 30, 2005

- Bank of America account, period ending September 30, 2005 (contributory IRA)

- Bank of America account, period ending December 31, 2004 through September 30, 2005 (savings account)

- Ivy Funds account, periods ending December 31, 2004 through September 30, 2005 (investment account)

- Commercial Lease Agreement, dated April 13, 2002 and signed

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